10. The reciprocal arrangement between the Government of Madras and this Government for the marking of trees in Madras for Mysore shops and *vice versa* was terminated so far as the District of Salem was concerned, and the licensees of toddy shops of the Bowringpet Taluk who were tapping toddy-yielding trees in the Salem District for their shops in Mysore were ordered to stop the tapping of such trees from 1st October 1937 in the Salem District and take fresh trees in the Mysore State.

11. The work of the department was satisfactory.

M. VENKATANARANAPPA,
Secretary to Government,
Local Self-Government Department.

FINANCIAL SECRETARIAT.

Prescribes the Budget Calendar for 1939-40.

ORDER NO. FL. 4400-60—G. F. 200-38-1, DATED BANGALORE, THE 11TH JANUARY 1939.

The attached Calendar for regulating the Budget Work for 1939-40 is approved. The object with which an interval of 13 days is allowed for items Nos. 3 and 15, respectively, in the Calendar is to secure an even flow of work in the Comptroller's Office and in the Secretariat and to avoid rush of work at the last moment. As the time available this year for preparing and completing the Budget is shorter than usual, all officers handling Budget papers are requested not to take up the entire interval but to strictly adhere to the dates fixed.

2. All estimates require to be framed with the greatest possible care. Those relating to heads of receipts should aim at forecasting the realizable result as closely as possible; and those relating to expenditure heads—Revenue and Capital—should be limited to absolute minimum requirements.

3. *No new charge of any kind and no provision for unsanctioned items should be proposed for inclusion in the expenditure estimates.* The attention of all Heads of Departments is invited to this instruction which should be strictly followed in the preparation and submission of their Budget proposals.

4. Sanctions which have not been communicated to the Audit Office on or before the 31st January 1939 need not be taken into account in framing expenditure estimates.

5. The Chief Engineer and the Muzrai Commissioner are requested to take timely action to have the detailed estimates of the Irrigation Cess Fund and General Muzrai Fund, respectively, sanctioned and transmitted, as indicated in item 22 of the Calendar, to the Superintendent, Government Printing, for being printed and supplied to the members of the Representative Assembly and Legislative Council.

6. The General Manager and the Secretary, Mysore State Railway, are requested to have the Authorization Rolls and the Capital Budget Estimates sent, through the Comptroller, to the Financial Department, with the remarks of the Auditor, for being dealt with in the same manner as the estimates of other departments.

7. The Superintendent, Government Printing, is requested to treat all Budget work as urgent and co-operate with the Comptroller in arranging for the issue of the different editions of the Budget on the due dates.

8. As provided in item No. 25 of the Calendar, action will be taken by the Finance Department to communicate to the departments concerned their Budget allotments as soon as they are provisionally fixed with a view to enable the departments to draw up without delay a suitable programme of work for the coming year and systematise their departmental operations.

A. N. RAGHAVACHAR,
Secretary to Government,
Financial Department.